

**CHHATISGARH INVESTMENTS LIMITED**

Regd. Office: 73-A Central Avenue Nagpur, Maharashtra, 440018

email: cil_rpr@rediffmail.com Ph: 0771-2214212 CIN:L67120MH1982PLC331831

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30,2022**(Rs. in Lakhs except per share data)**

S.No	Particulars	For the Quarter Ended			Half Year Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited			Unaudited		Audited
1	Revenue from Operations						
	Revenue from Operations	958.97	2,035.68	647.53	2,994.65	6,906.90	9,564.71
	Total Revenue from Operations	958.97	2,035.68	647.53	2,994.65	6,906.90	9,564.71
2	Other Income	-	-	0.73	-	0.73	0.73
3	Total Income (1+2)	958.97	2,035.68	648.26	2,994.65	6,907.63	9,565.44
4	Expenses						
	a) Finance costs	643.94	694.09	682.44	1,338.03	1,398.66	2,688.74
	b) Net Loss on Fair Value Changes	(787.43)	1,773.60	-	986.16	-	-
	c) Impairment on financial instruments/ financial assets	-	23.05	276.74	23.05	571.88	1,108.43
	d) Cost of Cultivation & Plantation	-	-	357.46	-	709.93	1,371.47
	e) Project Development Expenses	137.36	38.33	628.98	175.69	628.98	708.59
	f) Changes in Inventories of finished goods, stock-in- trade and work-in- progress	44.78	16.50	(896.74)	61.28	(1,245.49)	(628.10)
	g) Employee Benefits Expenses	62.96	47.08	47.77	110.04	87.23	190.70
	h) Depreciation& amortization	91.84	95.90	92.58	187.74	173.45	371.94
	i) Others Expenses/(Income)	287.00	71.76	74.62	358.77	108.85	286.56
	Total Expenses	480.45	2,760.31	1,263.85	3,240.76	2,433.49	6,098.32
5	Profit /(Loss) from operations before exceptional items and tax (3-4)	478.52	(724.63)	(615.58)	(246.12)	4,474.13	3,467.12
6	Exceptional Gain/ Loss	155.51	-	(0.29)	155.52	(0.29)	5.54
7	Profit /(Loss) before tax (5+6)	634.03	(724.63)	(615.87)	(90.60)	4,473.84	3,472.66
8	Tax Expense	62.18	10.33	(182.48)	72.51	808.89	332.71
9	Net Profit /(Loss) for the period (7-8)	571.85	(734.96)	(433.39)	(163.11)	3,664.95	3,139.95
10	Other Comprehensive income for the year net of tax	5,853.14	(18,733.41)	16,116.98	(12,880.27)	7,685.06	3,005.42
11	Total Comprehensive income for the period (9+10)	6,424.99	(19,468.37)	15,683.59	(13,043.38)	11,350.01	6,145.37
12	Paid up equity share capital (Eq. shares of Rs.10/- each)	25.80	25.80	25.80	25.80	25.80	25.80
13	Other Equity excluding revaluation reserve		-	-	-	-	86,837.11
14	i Earnings per share of Rs 10/- each (not annualised)						
	a) Basic	221.65	(284.87)	(167.98)	(63.22)	1420.52	1217.03
	b) Diluted	221.65	(284.87)	(167.98)	(63.22)	1420.52	1217.03

NOTES :-

- The above results have been reviewed by the Audit Committee and approved in the meeting of the Board of Directors held on 12.11.2022.
- The statutory auditors have carried out limited review of the above results.
- The figures for the corresponding previous periods have been restated / regrouped, wherever necessary, to make them comparable.
- Exceptional Gain/Loss includes dividend income of Rs. 147.88 Lacs pertaining to previous year.

On behalf of Board of DirectorsPlace : RAIPUR
Date : 12.11.2022**SAURABH RATHI**
Whole Time Director



CHHATISGARH INVESTMENTS LIMITED

Regd. Office: 73-A Central Avenue Nagpur, Maharashtra, 440018

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STATEMENT OF STANDALONE SEGMENT WISE REVENUE RESULT, ASSETS & LIABILITIES FOR THE QUARTER & HALY YEAR ENDED SEPTEMBER 30,2022

(Rs. in Lakhs)

S.No	Particulars	For the Quarter Ended			Half Year Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited			Unaudited		Audited
1	Segment Reveune						
	a) Agriculture	14.38	14.30	172.60	28.68	235.90	1,781.05
	b) Solar Power	64.77	89.14	73.06	153.91	175.54	363.80
	c) NBFC	520.69	1,832.04	332.87	2,352.72	6,426.46	7,122.82
	d) Real Estate	359.13	100.20	69.00	459.33	69.00	148.50
	e) Others	-	-	0.73	-	0.73	149.27
	Total	958.97	2,035.68	648.26	2,994.65	6,907.63	9,565.44
	Less :- Inter Segment Revenue		-	-	-	-	-
	Net Sales/Income from Operations	958.97	2,035.68	648.26	2,994.65	6,907.63	9,565.44
2	Segment Results						
	Profit /(Loss) before tax						
	a) Agriculture	(14.17)	(24.83)	30.04	(39.00)	40.74	70.89
	b) Solar Power	25.27	48.06	34.08	73.33	96.71	203.39
	c) NBFC	377.93	(721.95)	(666.06)	(344.02)	4,376.58	3,157.02
	d) Real Estate	176.86	45.32	38.19	222.18	38.19	74.77
	Total	565.89	(653.40)	(563.76)	(87.51)	4,552.22	3,506.07
	Less:1) Other expense net off Other income	68.14	(71.23)	(52.12)	(3.09)	(78.38)	(33.41)
	Total	634.03	(724.63)	(615.87)	(90.60)	4,473.84	3,472.66
3	Segment Assets						
	a) Agriculture	1,142.89	1,161.40	1,958.80	1,142.89	1,958.80	1,377.47
	b) Solar Power	1,935.24	1,989.20	2,064.31	1,935.24	2,064.31	2,032.25
	c) NBFC	94,141.56	88,875.74	1,18,346.93	94,141.56	1,18,346.93	1,13,069.36
	d) Real Estate	7,298.37	6,675.64	4,332.09	7,298.37	4,332.09	5,783.07
	e) Others	6,799.91	6,262.91	4,460.69	6,799.91	4,460.69	5,603.34
	Total	1,11,317.97	1,04,964.90	1,31,162.82	1,11,317.97	1,31,162.82	1,27,865.49
4	Segment Liabilities						
	a) Agriculture	99.74	117.03	165.54	99.74	165.54	144.37
	b) Solar Power	57.16	63.63	34.12	57.16	34.12	34.68
	c) NBFC	36,267.64	36,085.24	37,961.11	36,267.64	37,961.11	39,981.42
	d) Real Estate	682.21	667.76	10.00	682.21	10.00	357.05
	e) Others	494.89	636.70	924.49	494.89	924.49	485.06
	Total	37,601.64	37,570.37	39,095.26	37,601.64	39,095.26	41,002.58

Notes:-

1 The figures for the corresponding previous periods have been restated / regrouped, wherever necessary, to make them comparable.

On behalf of Board of Directors

**SAURABH RATHI
WHOLE TIME DIRECTOR**

Place : RAIPUR
Date : 12.11.2022

**CHHATISGARH INVESTMENTS LIMITED**

Regd. Office: 73-A Central Avenue Nagpur, Maharashtra, 440018

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Statement of Asset and Liabilities (Stand Alone)

(Fig in Lakhs)

Particular	30 September 2022	31 March 2022
	Unaudited	Audited
ASSETS		
1) Financial Assets		
a Cash & Cash Equivalents	662.70	175.07
b Bank Balance other than (a) above	-	-
c Derivative Financial Instruments	-	-
d Trade Receivables	175.30	441.26
e Loans	10,772.34	9,367.69
f Investments	81,812.69	1,02,192.28
g Other Financial assets	304.18	484.81
Sub Total	93,727.20	1,12,661.09
2) Non Financial Assets		
a Inventories	7,294.21	5,863.81
b Current Tax Assets (Net)	-	-
c Deferred Tax Assets (Net)	-	-
d Investment Property	1,420.03	1,466.96
e Biological assets other than bearer plants	-	-
f Property, Plant and Equipment	6,478.54	5,990.51
g Capital work-in-progress	-	-
h Intangible assets	-	-
k Other non-financial assets	2,397.98	1,883.10
Sub total	17,590.77	15,204.39
Total Assets	1,11,317.97	1,27,865.48
LIABILITIES AND EQUITY		
LIABILITIES		
1) Financial Liabilities		
a Derivative financial instruments	-	-
b Payables		
(I) Trade Payables		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	158.30	230.16
(II) Other Payables		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
c Borrowings (Other than Debt Securities)	34,158.95	37,542.39
d Other financial liabilities	1,450.30	1,387.25
Sub total	35,767.55	39,159.81
2) Non Financial Liabilities		
a Current tax liabilities (Net)	-	-
b Provisions	1,695.02	1,574.10
c Deferred tax liabilities (Net)	-	-
d Other non-financial liabilities	139.06	268.67
Sub Total	1,834.09	1,842.77
3) EQUITY		
a Equity Share capital	25.80	25.80
b Other Equity	73,690.53	86,837.11
Total Equity	73,716.33	86,862.91
Total liabilities and equity	1,11,317.97	1,27,865.48

For and on Behalf of Board of Directors

Saurabh Rathi
Whole Time Director

Date : 12.11.2022

Place : Raipur

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STATEMENT OF STAND ALONE AUDITED CASH FLOWS FOR HALF YEAR ENDED SEPTEMBER 30,2022

(Rs. In Lakhs)

Particular	30.09.2022	30.09.2021
Cash flow from operating activities		
Net Profit before Tax for the period	(90.60)	4,473.87
Adjustments for :		
Depreciation and amortization expense	187.74	173.45
Net (gain)/loss on Fair Value Change	986.16	(3,046.10)
Operating Profit before Working Capital Changes	1,083.31	1,601.22
Adjustment for Working Capital Changes :		
(Increase)/Decrease in Trade receivables	265.96	254.00
(Increase)/Decrease Loans(Net)	(1,404.65)	(720.61)
(Increase)/Decrease Other Financial Assets	180.63	(1,264.18)
(Increase)/Decrease Inventories	(1,430.40)	(1,245.00)
(Increase)/Decrease Biological Asset	-	-
(Increase)/Decrease Other Non-Financial Assets	(363.53)	267.01
Increase/(Decrease) Trade payables	(71.86)	(12.34)
Increase/(Decrease) Other Financial Liabilities	63.05	(800.99)
Increase/(Decrease) Provisions	120.92	681.57
Increase/(Decrease) Other Non-Financial Liabilities	(129.60)	(56.72)
Net cash flow generated from / (used in) in operating activities before taxes	(1,686.19)	(1,296.04)
Income taxes paid	(223.86)	(808.89)
Net cash flow generated from / (used in) in operating activities	(1,910.05)	(2,104.93)
Cash flow from investing activities		
(Purchase)/Sale of property, plant and equipment, investment property	(628.84)	289.60
(Purchase)/Sale of financial instruments	6,513.16	(1,932.79)
Net cash (used in)/ provided by investing activities	5,884.32	(1,643.19)
Cash flow from financing activities		
Dividend and Dividend Distribution Tax paid	(103.20)	(25.80)
Increase/(Decrease) in Borrowings	(3,383.44)	3,763.69
Net cash (used in)/ provided by financing activities	(3,486.64)	3,737.89
Effect of exchange differences on translation of foreign currency cash and cash equivalents		
Net decrease/ increase in cash and cash equivalents	487.63	(10.23)
Cash and cash equivalents at the beginning of the period	175.07	53.41
Cash and cash equivalents at the end of the period	662.70	43.18
Net decrease/ increase in cash and cash equivalents	487.63	(10.23)

For and on Behalf of Board of Directors

SAURABH RATHI
WHOLE TIME DIRECTOR

Date : 12.11.2022

Place : Raipur



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STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER /HALF YEAR ENDED SEPTEMBER 30,2022

S.No.	Particulars	(Rs. in Lakhs except per share data)					
		For the Quarter Ended			Half Year Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	Unaudited			Unaudited		Audited	
1	Revenue from Operations						
	a) Revenue from Operations	987.50	2064.21	676.56	3051.71	6,964.73	9681.84
	Total Revenue from Operations	987.50	2,064.21	676.56	3,051.71	6,964.73	9,681.84
2	Other Income	-	-	0.73	-	0.74	0.73
3	Total Income (1+2)	987.50	2,064.21	677.29	3,051.71	6,965.47	9,682.57
4	Expenses						
	a) Finance costs	640.98	692.96	680.85	1,333.93	1,396.67	2684.20
	b) Net Loss/(Gain) on Fair Value Changes	(788.00)	1,772.85	-	984.85	-	-
	c) Impairment on financial instruments/ financial assets	(0.60)	23.65	276.75	23.05	571.88	1,110.83
	d) Cost of Cultivation & Plantation	-	-	357.46	-	709.93	1371.47
	e) Project Development expenses	137.37	38.33	628.98	175.69	628.98	708.59
	f) Changes in Inventories of finished goods, stock-in- trade and work-in- progress	44.78	16.50	(896.74)	61.28	(1,245.49)	(628.10)
	g) Employee Benefits Expenses	65.26	49.38	49.95	114.64	91.60	199.90
	h) Depreciation& amortization	93.80	98.24	95.01	192.05	178.32	381.31
	i) Others Expenses/(Income)	293.25	78.04	79.73	371.29	116.96	311.67
	Total Expenses	486.84	2,769.94	1,271.99	3,256.79	2,448.85	6,139.86
5	Profit /(Loss) before exceptional items and tax (3-4)	500.66	(705.73)	(594.70)	(205.07)	4,516.62	3,542.72
6	Exceptional Gain /Loss	155.20	0.32	(0.29)	155.52	(0.29)	6.81
7	Profit /(Loss) before share of net profit of investment accounted for using equity method and tax (5+6)	655.86	(705.41)	(594.99)	(49.56)	4,516.33	3,549.53
8	Share of Profit / (Loss) of Associates and Joint Ventures accounted for using equity method	5860.92	5,064.73	8,707.05	10,925.65	14,794.42	28,469.43
9	Profit /(Loss) before tax (7+8)	6516.78	4,359.32	8,112.06	10,876.10	19,310.75	32,018.95
10	Tax Expense	68.08	15.59	(176.65)	83.67	820.32	353.80
11	Net Profit /(Loss) for the period (9-10)	6448.70	4,343.73	8,288.71	10,792.42	18,490.43	31,665.16
12	Other Comprehensive income net of tax	5,836.55	(18,750.01)	16,133.92	(12,913.46)	7,711.24	3,007.73
13	Total Comprehensive Income for the period (11+12)	12,285.24	(14,406.28)	24,422.63	(2,121.03)	26,201.67	34,672.89
14	Net Profit/(Loss) attributable to						
	a) Owner of the Company	6,448.70	4,343.73	8,288.71	10,792.42	18,490.43	31,665.16
	b) Non Controlling interest	-	-	-	-	-	-
15	Other Comprehensive income net of tax attributable to						
	a) Owner of the Company	5,836.55	(18,750.01)	16,133.92	(12,913.46)	7,711.24	3,007.73
	b) Non Controlling interest	-	-	-	-	-	-
16	Total Comprehensive Income attributable to						
	a) Owner of the Company	12,285.24	(14,406.28)	24,422.63	(2,121.03)	26,201.67	34,672.89
	b) Non Controlling interest	-	-	-	-	-	-
17	Paid up equity share capital (Eq. shares of Rs.10/- each)	25.80	25.80	25.80	25.80	25.80	25.80
18	Other Equity excuding revaluation reserve	-	-	-	-	-	1,67,585.39
19	Earnings per share of Rs 10/- each (not annualised)						
	a) Basic	2499.50	1,683.62	3212.68	4183.11	7166.83	12273.32
	b) Diluted	2499.50	1,683.62	3212.68	4183.11	7166.83	12273.32

NOTES :-

- The above results have been reviewed by the Audit Committee and approved in the meeting of the Board of Directors held on 12.11.2022
- The Statutory Auditors of the Company have carried out limited review of the aforesaid results.
- These results have been prepared in accordance with the Companies (Indian Accounting Standards) Ruls,2015 (Ind AS) as prescribed under section 133 of the Companies Act 2013 and other recognized accounting practices and policies to the extent applicable. The above results are prepared after consolidating results of all subsidiaries and Joint Venture companies.
- Exceptional Gain/Loss includes dividend income of Rs.147.88 Lacs pertaining to previous year.
- The figures for the corresponding previous periods have been restated / regrouped, wherever necessary, to make them comparable.
The key standalone financial results are given below :

Particulars	For the Quarter Ended			Half Year Ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	Unaudited			Unaudited		Audited
Total Income from Operations	958.97	2,036.68	648.26	2,994.65	6,907.63	9,565.44
Profit/(Loss) before tax	634.03	(724.63)	(615.87)	(90.60)	4,478.87	3,472.66
Profit/(Loss) after tax	571.85	(734.96)	(433.39)	(163.11)	3,664.95	3,139.95

On behalf of Board of Directors

Place : RAIPUR
Date :12.11.2022

SAURABH RATHI
WHOLE TIME DIRECTOR



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CONSOLIDATED SEGEMENT WISE REVENUE,RESULT , ASSETS & LIABILITIES FOR THE QUARTER /HALF YEAR ENDED SEPTEMBER 30,2022

(Rs. in Lakhs)

S.No	Particulars	For the Quarter Ended			Half Year Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited			Unaudited		Unaudited
1	Segment Reveune						
	a) Agriculture	14.38	14.30	172.60	28.68	235.90	1,781.05
	b) Solar Power	64.77	89.14	73.06	153.91	175.54	363.80
	c) NBFC	549.22	1,860.57	361.90	2,409.79	6,484.29	7,239.95
	d) Real Estate	359.13	100.20	69.00	459.33	69.00	148.50
	e) Others	-	-	0.73	-	0.74	149.27
	Net Sales/Income from Operations	987.50	2,064.21	677.29	3,051.71	6,965.47	9,682.57
2	Segment Results						
	Profit /(Loss) before tax						
	a) Agriculture	(14.17)	(24.83)	30.04	(39.00)	40.74	70.89
	b) Solar Power	25.27	48.06	34.08	73.33	96.71	203.39
	c) NBFC	415.56	(695.81)	(640.97)	(280.26)	4,444.22	3,277.06
	d) Real Estate	176.86	45.32	38.19	222.18	38.19	74.77
	Total	603.52	(627.26)	(538.66)	(23.75)	4,619.86	3,626.11
	Less:1) Other expense net off Other income	5,913.26	4,986.58	8,650.72	10,899.85	14,690.89	28,392.84
	Total Profit Before Tax	6,516.78	4,359.32	8,112.06	10,876.10	19,310.75	32,018.95
3	Segment Assets						
	a) Agriculture	1,142.89	1,161.40	1,958.80	1,142.89	1,958.80	1,377.47
	b) Solar Power	1,935.24	1,989.20	2,064.31	1,935.24	2,064.31	2,032.25
	c) NBFC	1,85,232.53	1,74,138.51	1,84,763.09	1,85,232.53	1,84,763.09	1,93,175.66
	d) Real Estate	7,298.37	6,675.64	4,332.09	7,298.37	4,332.09	5,783.07
	e) Others	7,425.34	6,870.80	5,092.42	7,425.34	5,092.42	6,199.32
	Total	2,03,034.36	1,90,835.54	1,98,210.71	2,03,034.36	1,98,210.71	2,08,567.77
4	Segment Liabilities						
	a) Agriculture	99.74	117.03	165.54	99.74	165.54	144.37
	b) Solar Power	57.16	63.63	34.12	57.16	34.12	34.68
	c) NBFC	36,294.07	36,136.76	37,920.95	36,294.07	37,920.95	39,909.40
	d) Real Estate	682.21	667.76	10.00	682.21	10.00	357.05
	e) Others	514.23	645.44	940.12	514.23	940.12	511.08
	Total	37,647.41	37,630.62	39,070.73	37,647.41	39,070.73	40,956.58

Notes:-

1 The figures for the corresponding previous periods have been restated / regrouped, wherever necessary, to make them comparable.

On behalf of Board of Directors

Place : RAIPUR
Date :12.11.2022

SAURABH RATHI
WHOLE TIME DIRECTOR

**CHHATISGARH INVESTMENTS LIMITED**

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Consolidated Statement of Assest & Liabilities as on 30th September ,2022

(Rs.in Lakhs)

Particular	30 September 2022	31 March 2022
	Unaudited	Audited
ASSETS		
1) Financial Assets		
a Cash & Cash Equivalents	702.97	263.76
b Bank Balance other than (a) above	-	-
c Derivative Financial Instruments	-	-
d Trade Receivables	269.87	490.53
e Loans	10,772.34	9,367.69
f Investments	1,72,630.33	1,82,131.34
q Other Financial assets	310.90	368.00
Sub Total	1,84,686.41	1,92,621.32
2) Non Financial Assets		
a Inventories	7,294.21	5,863.81
b Current Tax Assets (Net)	-	-
c Deferred Tax Assets (Net)	3.93	5.03
d Investment Property	1,566.17	1,616.76
e Biological assets other than bearer plants	-	-
f Property, Plant and Equipment	6,587.18	6,099.79
g Capital work-in-progress	-	-
h Intangible assets	447.13	447.13
k Other non-financial assets	2,449.33	1,913.92
Sub Total	18,347.95	15,946.44
Total assets	2,03,034.36	2,08,567.77
LIABILITIES AND EQUITY		
LIABILITIES		
1) Financial Liabilities		
a Derivative financial instruments	-	-
b Payables		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	158.31	230.32
(II) Other Payables		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
c Borrowings (Other than Debt Securities)	34,179.66	37,464.66
d Other financial liabilities	1,456.02	1,392.98
Sub Total	35,794.00	39,087.95
2) Non Financial Liabilities		
a Current tax liabilities (Net)	-	-
b Provisions	1,695.02	1,574.10
c Deferred tax liabilities (Net)	-	-
d Other non-financial liabilities	158.39	294.53
Sub Total	1,853.41	1,868.63
3) EQUITY		
a Equity Share capital	25.80	25.80
b Other Equity	1,65,361.15	1,67,585.39
Equity attributable to Equity Holders of the Company	1,65,386.95	1,67,611.19
Non Controlling Interest	-	-
Total liabilities and equity	2,03,034.36	2,08,567.77

For and on Behalf of Board of Directors

Saurabh Rathi
Whole Time Director

Date :12.11.2022

Place : Raipur

**CHHATISGARH INVESTMENTS LIMITED**

Regd. Office: 73-A Central Avenue ,Nagpur (MH)-440018

email: cil_rpr@rediffmail.com Ph: 0771-2214212 CIN : L67120MH1982PLC331831

STATEMENT OF CONSOLIDATED CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER ,2022

(Rs in Lakhs)

Particulars	30-09-22	30-09-21
Cash flow from operating activities		
Net Profit before Tax for the period	(49.56)	4,516.33
Adjustments for :		
Depreciation and amortization expense	192.05	178.32
Net (gain)/loss on financial instruments	984.85	(3,049.53)
Operating Profit before Working Capital Changes	1127.34	1,645.12
Adjustment for Working Capital Changes :		
(Increase)/Decrease in Trade receivables	220.66	283.74
(Increase)/Decrease Loans(Net)	(1404.65)	(720.61)
(Increase)/Decrease Other Financial Assets	57.10	(1,257.50)
(Increase)/Decrease Inventories	(1430.40)	(1,245.00)
(Increase)/Decrease Biological Asset	0.00	-
(Increase)/Decrease Other Non-Financial Assets	(363.53)	247.33
Increase/(Decrease) Trade payables	(72.01)	(9.49)
Increase/(Decrease) Other Financial Liabilities	63.05	(800.99)
Increase/(Decrease) Provisions	119.13	555.98
Increase/(Decrease) Other Non-Financial Liabilities	(136.14)	(62.62)
Net cash flow generated from / (used in) in operating activities before taxes	(1819.46)	(1,364.04)
Income taxes paid	(254.46)	(818.48)
Net cash flow generated from / (used in) in operating activities	(2073.92)	(2,182.52)
Cash flow from investing activities		
Purchase of property, plant and equipment, investment property,Capital Work in progress	(628.84)	289.60
(Purchase)/Sale of financial instruments	6530.16	(1,797.64)
Net cash (used in)/ provided by investing activities	5901.32	(1,508.04)
Cash flow from financing activities		
Dividend and Dividend Distribution Tax paid	-103.20	(25.80)
Increase/(Decrease) in Borrowings	(3284.99)	3,703.62
Net cash (used in)/ provided by financing activities	(3388.19)	3,677.82
Effect of exchange differences on translation of foreign currency cash and cash equivalents		
Net decrease/ increase in cash and cash equivalents	439.21	(12.74)
Cash and cash equivalents at the beginning of the period	263.76	77.28
Cash and cash equivalents at the end of the period (Refer Note 3)	702.97	64.54
Net decrease/ increase in cash and cash equivalents	439.21	(12.74)

For and on Behalf of Board of Directors

Saurabh Rathi
Whole Time Director

Date :12.11.2022

Place : Raipur